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Counsel to the Debtors and
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IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - - x
 In re: : Chapter 11
 :
 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
 :
 Debtors. : Jointly Administered
 - - - - - x

**SECOND SUPPLEMENTAL ORDER ON DEBTORS' TWENTY-SEVENTH
 OMNIBUS OBJECTION TO CLAIMS
 (DISALLOWANCE OF CERTAIN TAX CLAIMS FOR NO TAX LIABILITY)**

THIS MATTER having come before the Court on the
 Debtors' Twenty-Seventh Omnibus Objection to Claims
 (Disallowance of Certain Tax Claims for No Tax Liability)
 (the "Objection"), and it appearing that due and proper
 notice and service of the Objection was given in compliance

with Fed. R. Bankr. P. 3007 and 7004 and LBR 3007-1 and was good and sufficient and that no other further notice or service of the Objection need be given; and it appearing that certain parties filed responses to the Objection; and it appearing that this Court entered an Order on Debtors' Twenty-Seventh Omnibus Objection To Claims (Docket No. 4807) (the "Initial Order"); and it further appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection to the claims identified on Exhibit A as attached hereto and incorporated herein is withdrawn; provided, however, that the Debtors' rights and abilities to object to the claim identified on Exhibit A on any grounds and bases are hereby preserved in their entirety.

2. The Debtors' rights to object to any claim, including (without limitation) the claims on Exhibit A on any grounds that the applicable law permits are not waived and are expressly reserved.

3. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

4. To the extent this Order conflicts with the Initial Order, this Order shall control.

5. The Debtors shall serve a copy of this Order on the claimants included on Exhibit A to this Order on or before five (5) business days from the entry of this Order.

Dated: Richmond, Virginia
_____, 2010

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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/s/ Douglas M. Foley
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Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

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EXHIBIT A

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CALIFORNIA SELF INSURERS SECURITY FUND LOUIS J CISZ ESQ AND GINA FORNARIO ESQ NIXON PEABODY LLP ONE EMBARCADERO CENTER 18TH FL SAN FRANCISCO, CA 94111	11811	Secured: Priority: UNL Administrative 503(b)(9): Unsecured: Reclamation: Total: UNL	03/06/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
CALIFORNIA SELF INSURERS SECURITY FUND LOUISE J CISZ ESQ GINA FORNARIO ESQ NIXON PEABODY LLP ONE EMBARCADERO CTR 18TH FL SAN FRANCISCO, CA 94111	11721	Secured: UNL Priority: UNL Administrative 503(b)(9): Unsecured: Reclamation: Total: UNL	03/06/2009	CIRCUIT CITY STORES, INC. (08-35653)
CATAWBA COUNTY TAX COLLECTOR NEWTON, NC 28658	7638	Secured: Priority: \$6,446.18 Administrative 503(b)(9): Unsecured: Reclamation: Total: \$6,446.18	01/22/2009	CIRCUIT CITY STORES, INC. (08-35653)
JACKSON COUNTY PO BOX 1569 DEPT OF TAXATION MEDFORD, OR 97501	3688	Secured: \$4,712.33 Priority: Administrative 503(b)(9): Unsecured: Reclamation: Total: \$4,712.33	01/13/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
SHASTA COUNTY TAX COLLECTOR PO BOX 99 1830 REDDING, CA 96099-1830	13381	Secured: Priority: Administrative \$5,160.82 503(b)(9): Unsecured: Reclamation: Total: \$5,160.82	06/15/2009	CIRCUIT CITY STORES, INC. (08-35653)

Total: 5 \$16,319.33

* "UNL" denotes an unliquidated claim.